

Attorney Docket No.: NEYM 20.501 (100806-00216)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor : Tomoyuki Sakaguchi
**Title : ENCODING DEVICE AND METHOD FOR ENCODING
DIGITAL IMAGE IMPROVED BY REQUANTIZATION OF
PREDETERMINED SUBBIT PLANE**
Serial No. : 10/616,068
Confirmation No. : 9947
Filed : 07/09/2003
Examiner : Lam T. Mai
Group Art Unit : 2819

Mail Stop: Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Comments on Statement of Reasons for Allowance

Sir:

The referenced application was allowed on, April 5, 2004. The issue fee due on July 6, 2004 is being paid concurrently herewith.

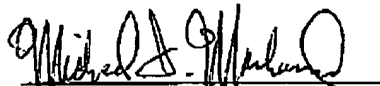
Applicant hereby acknowledges the Examiner's Reasons for Allowance. Applicant respectfully notes that there may be additional reasons for allowance that have not been specifically cited, and which may apply to various of the allowed claims, in addition to or instead of the cited reasons. Applicant respectfully suggests that notwithstanding the Examiner's

Reasons for Allowance, it is believed that each of the allowed claims is patentable in its own right and/or for other reasons raised during the prosecution and/or explained in the specification of this application.

To the extent that any statements regarding patentability of any claims allowed by the Examiner made by the Applicant or the Examiner in any document filed in this application are inconsistent with or not included in the Examiner's Reasons for Allowance, they are incorporated by reference herein.

Any fee due with this paper may be charged on Deposit Account No. 50-1290.

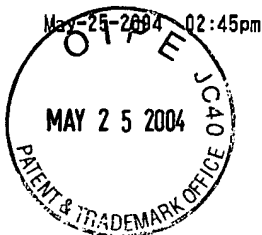
Respectfully submitted,


Michael I. Markowitz
Reg. No. 30,659

CUSTOMER NO: 026304
Telephone – (212)-940-8800
Fax: (212) 940-8986
Date: May 25, 2004
Docket No.: NEYM 20.501 (100806-00216)

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U.S. Patent Application No.: 10/616,068

**ENCODING DEVICE AND METHOD FOR ENCODING DIGITAL IMAGE
IMPROVED BY REQUANTIZATION OF A PREDETERMINED SUBBIT PLANE**

Our Reference No.: NEYM 20.501 (100806-00216)

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- COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

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